



Tax Administration
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e-File
vero.fi/mytax



5 BUSINESS TAX RETURN BUSINESS OPERATOR/SELF- EMPLOYED PERSON

This form is for business operators and self-employed persons.

1 Personal details and tax year

| | | | | |
|---|--|---|------------------------------|--------------------------|
| Your name | | Business ID or personal identity code | | Tax year |
| | | | | |
| Accounting period (ddmmyyyy–ddmmyyyy) | | Request for refund of tax paid on foreign income. (fill in form 70) | Tax Treaty should be applied | Double-entry bookkeeping |
| | | | | |
| Additional information provided by (name) | | | | Telephone number |
| | | | | |

2 Calculation of taxable income

2.1 Business income

| Accounting | | Tax assessment | |
|--|---|----------------|---|
| € | c | € | c |
| Net sales | | | |
| Grants and subsidies received¹⁾ | | | |
| Other business income | | | |
| Use of business assets for private purposes, if included in business accounting | | | |
| Private use of a car (specify on page 3, section 6) | | | |
| Private use of goods | | | |
| Other private use | | | |
| Dividends and surplus | | | |
| Dividends from listed companies | | | |
| Taxable portion | | | |
| Dividends from non-listed companies | | | |
| Taxable portion | | | |
| Surplus from listed co-operatives in Finland and other EU/EEA countries, and in non-EEA countries with which Finland has signed a tax treaty | | | |
| Taxable portion | | | |
| Surplus from non-listed co-operatives in Finland, other EU/EEA countries and non-EEA countries | | | |
| Taxable portion | | | |
| Interest income and other financial income | | | |
| Relieved write-offs and reserves | | | |
| Other taxable income (off-income-statement) | | | |
| TOTAL TAXABLE BUSINESS INCOME | | | |
| 2.2 Tax-exempt income in the income statement | | | |

¹⁾ Enter only grants and subsidies accounted for in the income statement.


5 BUSINESS TAX RETURN
BUSINESS OPERATOR/SELF-
EMPLOYED PERSON

| Business ID or personal identity code | Tax year |
|---------------------------------------|----------|
| | |

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| | | Accounting | | Tax assessment | |
|---|--------------|------------|--------|----------------|---|
| | | € | c | € | c |
| 2.3 Business expenses | | | | | |
| Purchases and changes in inventory | | | | | |
| External services | | | | | |
| Staff expenses | | | | | |
| Wages, salaries and fringe benefits | | | | | |
| Pension and other staff expenses | | | | | |
| Depreciation (specify in item 5 or fill in form 62) | | | | | |
| Deductible portion (§ 24, 30-34, 36-41, act on business tax) | | | | | |
| Entertainment expenses | | | | | |
| Deductible portion 50% (§ 8(8), act on business tax) | | | | | |
| Rental expenses | | | | | |
| Other deductible expenses | | | | | |
| Interest expenses | | | | | |
| Deductible portion (interest in item 11 is not deductible) | | | | | |
| Other financial costs | | | | | |
| Increases to reserves | | | | | |
| Additional deductions (specify on page 3 in items 9 and 10) | | | | | |
| Deductible expenses not entered in the accounts | | | | | |
| TOTAL DEDUCTIBLE BUSINESS EXPENSES | | | | | |
| Non-deductible expenses (none of these can be included in the deductible expenses above) | | | | | |
| Direct taxes | | | | | |
| Fines and other penalty fees | | | | | |
| Other non-deductible expenses | | | | | |
| BUSINESS PROFIT (difference between revenues and expenses is positive) + | | | | | |
| BUSINESS LOSS (difference between revenues and expenses is negative) - | | | | | |
| 3 Request for deduction of loss from capital income | | | | € | c |
| Amount of business loss deductible from capital income Joint request by entrepreneur and spouse engaged in business operations together. | | | | | |
| 4 Division of business income between spouses Fill in columns 'Entrepreneur' and 'Spouse' if business income is divided between spouses. | | | | | |
| | Entrepreneur | | Spouse | | |
| Share of net business assets (percentage) | | % | | | % |
| Working at point of service (percentage) | | % | | | % |
| 5 Depreciation on acquisition cost of movable fixed assets (§ 30 and 31, act on business tax) Fill in the lines below if all your assets consist of moveable fixed assets. If you own other assets, not only moveable assets, or if you have been granted tax relief in the form of high depreciation, you must complete Form 62. | | | | | |
| | € | | c | | |
| Undepreciated acquisition cost at start of tax year | | | | | |
| Increase during tax year | | | | | |
| Selling prices and insurance indemnities | | | | | |
| Depreciation for the tax year | | | | | |
| Additional depreciation (§ 32, act on business tax) | | | | | |
| Undepreciated acquisition cost at end of tax year | | | | | |



| | |
|---------------------------------------|----------|
| Business ID or personal identity code | Tax year |
| | |

12 Calculation of net worth
12.1 Business assets

| | € | c |
|--|---|---|
| Fixed assets | | |
| Real estate, buildings and structures (fill in form 18B) | | |
| Machinery and equipment | | |
| Fixed-asset securities (fill in form 8B) | | |
| Other fixed assets | | |
| Current assets | | |
| Goods | | |
| Other current assets | | |
| Financial assets | | |
| Accounts receivable | | |
| Cash (in hand, no bank deposits) | | |
| Financial-asset securities (fill in form 8B) | | |
| Other financial assets (no bank deposits) | | |
| TOTAL BUSINESS ASSETS | | |

12.2 Business liabilities

| | | |
|---|--|--|
| Current liabilities | | |
| Non-current liabilities | | |
| Subtract adjusted negative equity from total liabilities | | |
| Adjusted negative equity | | |
| TOTAL BUSINESS LIABILITIES | | |

12.3 Net worth of the business

| | | |
|---|--|--|
| POSITIVE NET WORTH OF THE BUSINESS (positive difference between assets and liabilities) | | |
| NEGATIVE NET WORTH OF THE BUSINESS (negative difference between assets and liabilities) | | |

13 Type of equity

If negative, enter a minus sign (-). Filled in only by double-entry accounting method users.

| | | |
|--|--|--|
| Equity, start of year | | |
| Cash withdrawals and cash investments (for private use) | | |
| Profit/loss for the year (as shown by accounting) | | |
| Equity, end of year | | |

14 Operating reserve (If other types of reserves also exist, itemise all reserves on form 62.)

| | | |
|------------------------------------|--|--|
| Operating reserve for the tax year | | |
|------------------------------------|--|--|

15 Wages paid

| | | |
|--|--|--|
| Wages subject to withholding tax paid during the 12 months preceding the end of the tax year | | |
|--|--|--|

16 Capital gains for securities and real estate included in fixed assets

| | | |
|---|--|--|
| Total capital gains for selling securities and real estate used for business purposes (not including appropriations to reserves for replacement) | | |
|---|--|--|

17 Request for division of business income (Otherwise, maximum amount of capital income is 20% of net worth.)

| | |
|--|---|
| <input type="checkbox"/> Request for maximum amount of capital income to be set at 10% of net worth. | <input type="checkbox"/> Request for jointly taxable income to be fully treated as earned income. |
| This is a joint request by the entrepreneur and spouse. | |

| | | |
|------|-----------|------------------|
| Date | Signature | Telephone number |
| | | |

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